In the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

(Currently Amended) A straddle-type wheeled vehicle comprising:
 a frame:

at least three wheels supporting the frame, one of which is a front wheel and one of which is a rear wheel:

an engine disposed on the frame for driving at least one of the wheels;

handlebars disposed on the frame for steering at least one of the wheels;

a straddle driver seat disposed on the frame; [[and]]

a cargo rack rearward of the passenger seat,

a straddle passenger seat disposed on the frame rearward of the driver seat, the passenger seat comprising a seat portion and a backrest, the passenger seat transformable between a first configuration in which the passenger seat is configured to accept a passenger and a second configuration in which the passenger seat is configured to accept cargo[[.]]; and

the backrest being substantially level with the cargo rack when the backrest is in the second configuration.

- 2. (Original) The straddle-type wheeled vehicle as claimed in claim 1, wherein the at least three wheels comprise at least four wheels, two of which are front wheels and two of which are rear wheels, the front wheels define a front axis and the rear wheels define a rear axis, and a wheelbase is defined by the front axis and the rear axis.
- (Original) The straddle-type wheeled vehicle as claimed in claim 2, wherein the wheelbase is not less than 55 inches.
- (Original) The straddle-type wheeled vehicle as claimed in claim 3, wherein the wheelbase is between 55 and 78 inches.
- (Original) The straddle-type wheeled vehicle as claimed in claim 4, wherein each of the wheels includes a low-pressure balloon tire.

(Canceled)

- (Currently Amended) The straddle-type wheeled vehicle as claimed in claim [[6]] 5,
 wherein the backrest is pivotable with respect to the seat portion.
- 8. (Original) The straddle-type wheeled vehicle as claimed in claim 7, wherein the backrest pivots between a substantially upright orientation and a substantially horizontal orientation, the passenger seat being in the first configuration when the backrest is in the upright orientation and in the second configuration when the backrest is the horizontal orientation.

(Canceled)

- 10. (Currently Amended) The straddle-type wheeled vehicle as claimed in claim 8, further comprising a cargo rearward of the passenger seat, and wherein the backrest further comprises an auxiliary rack mounted to a rear thereof such that when the back rest is in the horizontal orientation, the auxiliary rack is substantially level with the cargo rack.
- (Currently Amended) <u>A straddle-type wheeled vehicle comprising:</u>
 a frame;

at least three wheels supporting the frame, one of which is a front wheel and one of which is a rear wheel;

an engine disposed on the frame for driving at least one of the wheels; handlebars disposed on the frame for steering at least one of the wheels;

a straddle driver seat disposed on the frame; and

a straddle passenger seat disposed on the frame rearward of the driver seat, the passenger seat comprising a seat portion and a backrest, the passenger seat transformable between a first configuration in which the passenger seat is configured to accept a passenger and a second configuration in which the passenger seat is configured to accept cargo,

The straddle type wheeled vehicle as claimed in claim 8, wherein the seat portion of passenger seat is movable between a first position and second position, at least a rear part of the seat portion being lower in the second position being lower than in the first position, the seat portion being in the first position when the backrest passenger seat is in the upright

orientation first configuration and in the second position when the backrest passenger seat is in the horizontal orientation second configuration.

- 12. (Original) The straddle-type vehicle as claimed in claim 8, wherein a contour of the seat portion of the passenger seat is configured to provide a back support for the driver seat, at least when the passenger seat is in the first configuration.
- 13. (Original) The straddle-type vehicle as claimed in claim 8, wherein a contour of the backrest of the passenger seat is configured to provide a back support for the driver seat when the passenger seat is in the second configuration.
- (Original) The straddle-type wheeled vehicle as claimed in claim 8, further comprising a locking mechanism constructed and arranged to lock the backrest into a desired orientation.
- 15. (Currently Amended) The straddle-type vehicle as claimed in claim [[6]] 1, wherein a contour of the seat portion of the passenger seat is configured to provide a back support for the driver seat, at least when the passenger seat is in the first configuration.
- 16. (Currently Amended) The straddle-type vehicle as claimed in claim [[6]] 1, wherein a contour of the backrest of the passenger seat is configured to provide a back support for the driver seat when the passenger seat is in the second configuration.
- 17. (New) A straddle-type wheeled vehicle comprising:
 - a frame:

at least three wheels supporting the frame, one of which is a front wheel and one of which is a rear wheel;

an engine disposed on the frame for driving at least one of the wheels;

handlebars disposed on the frame for steering at least one of the wheels:

a straddle driver seat disposed on the frame; and

a straddle passenger seat disposed on the frame rearward of the driver seat, the passenger seat comprising a seat portion and a backrest, the passenger seat transformable between a first configuration in which the passenger seat is configured to accept a passenger and a second configuration in which the passenger seat is configured to accept cargo. the backrest being pivotable with respect to the seat portion about a pivot axis, the backrest being pivotable between a substantially upright orientation and a substantially horizontal orientation, the passenger seat being in the first configuration when the backrest is in the upright orientation and in the second configuration when the backrest is the horizontal orientation.

the pivot axis being disposed lower than the cargo rack,

the seat portion of passenger seat being movable between a first position and second position, the second position being lower than the first position, the seat portion being in the first position when the backrest is in the upright orientation and in the second position when the backrest is in the horizontal orientation.

18. (New) A straddle-type wheeled vehicle comprising:

a frame:

at least three wheels supporting the frame, one of which is a front wheel and one of which is a rear wheel:

an engine disposed on the frame for driving at least one of the wheels;

handlebars disposed on the frame for steering at least one of the wheels;

a straddle driver seat disposed on the frame; and

a straddle passenger seat disposed on the frame rearward of the driver seat, the passenger seat transformable between a first configuration in which the passenger seat is configured to accept a passenger and a second configuration in which the passenger seat is configured to accept cargo.

the passenger seat being removable from the vehicle.

- (New) The straddle-type wheeled vehicle as claimed in claim 18, wherein the passenger seat comprises a seat portion and a backrest.
- 20. (New) The straddle-type wheeled vehicle as claimed in claim 19, wherein the backrest is pivotable with respect to the seat portion to transform the passenger seat between the first configuration and the second configuration.